



PERSPECTIVES FOR
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**FINCOP &
EDUCOP**

**9th JOINT EDUCATION AND
FINANCIAL REPORTING
COMMUNITIES OF
PRACTICE WORKSHOP**

June 5-7, 2024

Ulcinj, Montenegro

CFRR»»

**Centre for Financial
Reporting Reform**



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The Public Sector Accounting
and Reporting Program
Web: www.pulsarprogram.org

9th JOINT EDUCATION AND FINANCIAL REPORTING COMMUNITIES OF PRACTICE WORKSHOP

June 5-7, 2024, Azul Beach Resort Montenegro, Velika Plaža, 85360, Ulcinj,
Montenegro

FOREWORD

The PULSAR Program, launched in 2017, is a regional and country-level program for 13 beneficiary countries in Europe and Central Asia. Its objective is to support the enhancement of Public Sector Accounting (PSA) and financial reporting frameworks, in line with international standards and in accordance with good practices, to improve government accountability, transparency, and performance.

The objectives and scope of the PULSAR Program are jointly determined by the PULSAR Partners – Austria, Switzerland, and the World Bank – who also provide institutional support for its implementation and mobilize the resources needed for its activities. Beneficiary countries help shape the PULSAR Program through regional cooperation platforms and inputs to the two Communities of Practice (CoP): the FinCoP and Education Community of Practice (EduCoP).

Based on the list of priority topics discussed in the previous events, the main topics to be covered during this ninth workshop will be: (i) link between Public Asset Management (PAM), Public Investment Management (PIM), and PSA; (ii) IPSASB news and recent developments; (iii) role of internal and external auditors to support PSA reforms; (iv) sustainability reporting in public sector.

The main objectives of the workshop will be focusing on:

- Explore and discuss the link between PAM, PIM, and PSA.
- Explore and discuss the role of internal and external auditors to support PSA reforms.
- Present the latest IPSASB news and developments.
- Present the key findings and conclusions of the latest joint PULSAR and Korean Institute of Public Finance (KIPF) knowledge product, entitled “Implications of Sustainability Reporting on PSA”.

- Discussing the next steps for both EduCoP and FinCoP work programs.

Note: Simultaneous interpretation will be available in Albanian, Bosnian/Croatian/Serbian, and Russian.

AGENDA | ARRIVAL DAY | TUESDAY, JUNE 4, 2024

19:00 – 21:00 Welcome reception

AGENDA | DAY 1 | WEDNESDAY, JUNE 5, 2024

08:30 Registration and welcome coffee

Opening and introduction to the workshop

Opening remarks.

09:00

Novica Vuković | Minister of Finance, Republic of Montenegro

Arman Vatyan | PULSAR Program Manager and Governance Focal Point for Central Asia, World Bank

Garik Sergeyan | Senior Financial Management Specialist, PULSAR FinCoP Co-Team Leader, World Bank

José Rezk | Senior Financial Management Specialist, PULSAR EduCoP Team Leader, World Bank

The link between PAM, PIM, and PSA

This session will discuss the link between PIM, PAM, and PSA from different angles, including IPSAS conceptual framework, PIM Assessment methodology, practical considerations, and country examples.

09:15

Dag Detter | Founder and Managing Partner, Detter & Co

Fabienne Mroccka | Senior Public Sector Specialist, World Bank

Ross Smith | Program and Technical Director, IPSASB

Sage De Clerck | Senior Economist, Fiscal Affairs Department, IMF

Thomas Müller-Marqués Berger | Founder & Owner, MMB Consult

Moderator:

Arman Vatyan | PULSAR Program Manager and Governance Focal Point for Central Asia, World Bank

11:00 Coffee, tea and networking break

The link between PAM, PIM, and PSA: country experiences

The main objective of this session is to present the experiences of several countries in terms of implementation of PIM, PAM, and PSA reforms.

11:30 **Croatia: Hana Zoričić** | Deputy Chief, State Treasury, Ministry of Finance, Republic of Croatia [Remotely]

Korea: Sung-Jin Park | Executive Director, Government Accounting and Finance Statistics Center, Korea Institute of Public Finance (KIPF) [Remotely]

Frans van Schaik | Professor of Accounting, University of Amsterdam [Remotely]

Moderator:

Fabienne Mroczka | Senior Public Sector Specialist, World Bank

13:00 Lunch

IPSAS Board updates

This session will discuss the main news and developments from the IPSAS Board in term of issuing new IPSAS and implementation of other initiatives, as well as their practical implications.

14:00 **Ross Smith** | Program and Technical Director, IPSASB

Manj Kalar | IPSAS expert

Moderator:

José Rezk | Senior Financial Management Specialist, PULSAR EduCoP Team Leader, World Bank

15:00 Coffee, tea and networking break

Showcase: Implementation of PFM and PSA reforms in Montenegro

This session will showcase the status in implementation of both PFM and PSA reform in the hosting country: Montenegro.

15:30

Dragan Darmanović | Director General of State Treasury Directorate, Ministry of Finance, Republic of Montenegro

Marija Uljarević | Head of Division for Budget Accounting and Reporting, Ministry of Finance, Republic of Montenegro

16:30

End of Day 1

19:00

Group dinner

AGENDA | DAY 2 | THURSDAY, JUNE 6, 2024

Sustainability Reporting: Presentation of the second note “The implications of Sustainability Reporting on PSA”

This session will discuss main findings and conclusion of the second joint technical note prepared by the PULSAR, KIPF, and ZHAW teams.

09:00

Andreas Bergmann | Professor of Public Finance and Director Public Sector at the Zurich University of Applied Sciences (ZHAW)

Sung-Jin Park | Executive Director, Government Accounting and Finance Statistics Center, Korea Institute of Public Finance (KIPF) **[Remotely]**

Moderator:

Garik Sergeyan | Senior Financial Management Specialist, PULSAR FinCoP Co-Team Leader, World Bank

10:30

Coffee, tea and networking break

The role of internal and external auditors to support PSA reforms

The main objective of this session is to discuss the role and relevance of internal and external audit function to support implementation of PSA reforms.

Karma Tenzin | Senior Manager, Professional and Relevant SAIs Department, INTOSAI Development Initiative (IDI)

Katarina Kaszasova | Member, European Court of Auditors

11:00 Rodney Betorina | Resident Twinning Advisor, National Academy for Finance and Economics, North Macedonia

Manj Kalar | IPSAS expert

Minas Trubljanin | Director General for Central Harmonization and Development of Internal Controls, Ministry of Finance, Republic of Montenegro

Moderator:

Arman Vatyán | PULSAR Program Manager and Governance Focal Point for Central Asia, World Bank

12:30 Lunch

EduCoP session 1: Discussion of EduCoP feedback on IES sustainability exposure draft

This session will focus on proposed changes to International Education Standards, relating to sustainability reporting and overview of competences, educational strategies and challenges for sustainability reporting and assurance, overview of sustainability-related accountancy education literature.

14:00 Michelle Cardwell | Accountancy Education Principal, IFAC

Adriana Florina Popa | Associate Professor, Bucharest University of Economic Studies, and Member of International Panel on Accountancy Education, IFAC

Moderators:

José Rezk | Senior Financial Management Specialist, PULSAR EduCoP Team Leader, The World Bank

Natalia Konovalenko | EduCoP Team member, The World Bank

15:30 Coffee, tea and networking break

EduCoP session 2: Integration of sustainability reporting topics into education programs

The session will discuss practical aspects of integrating sustainability reporting related aspects into current education programs curricula at both university and PAO levels. Practical examples and interactive discussion of the countries' approaches to conceptualizing and planning the topic integration into education program.

- 16:00** **Ana Lalević Filipović** | Professor in the field of Accounting at the Faculty of Economics, University of Montenegro
- Jelena Misita** | Chair, IFAC PAO Development & Advisory Group, Member of Board of the Union of Accountants, Auditors and Financial Workers of Federation of Bosnia and Herzegovina
- Meliha Bašić** | Professor and Dean of the School of Economics and Business, University of Sarajevo
- Peter C. Lorson** | Professor and Executive Director of the Accounting and Audit Center of the Rostock University, Project Leader for DIEPSAM
- Moderators:
- José Rezk** | Senior Financial Management Specialist, PULSAR EduCoP Team Leader, The World Bank
- Natalia Konovalenko** | EduCoP Team member, The World Bank

17:30 **End of Day 2**

AGENDA | DAY 3 | FRIDAY, JUNE 7, 2024

PULSAR and PULSAR 2 Work program discussion: Next steps

The session will focus on discussion of the ongoing PULSAR program and next steps, including presentation of the PULSAR 2 status.

- 09:00** **Arman Vatyán** | PULSAR Program Manager and Governance Focal Point for Central Asia, World Bank
- Garik Sergeyan** | Senior Financial Management Specialist, PULSAR FinCoP Co-Team Leader, World Bank
- José Rezk** | Senior Financial Management Specialist, PULSAR EduCoP Team Leader, The World Bank

10:30 Coffee, tea and networking break

PULSE assessment status and news

This session will present the latest news on the Public Sector Accounting Assessment (PULSE) framework as well as the current status of PULSE pilot assessments that are being conducted in Armenia and Ukraine.

11:00

Lela Pataraiia | Deputy Head of Reporting and Methodology Department, Treasury Service, Georgia

Ivan Krsul | Partner, Artexacta

Dmitri Gourfinkel | Senior Governance Specialist, PULSAR FinCoP Team Leader, World Bank

Closing of the workshop

12:15

Closing remarks.

Arman Vatyan | PULSAR Program Manager and Governance Focal Point for Central Asia, World Bank

12:30

Lunch

14:00

End of Workshop

BIOS OF THE SPEAKERS AND MODERATORS

(in order of appearance)



NOVICA VUKOVIĆ

Minister of Finance of Montenegro

Vukovic was appointed as member of 44. Government of Montenegro on 31. October 2023. covering position of Minister of finance. He leads a team of more than 300 employees, whose main responsibilities are preparing the proposal of the current economic policy of Montenegro and monitoring its implementation, as well as preparing and executing the budget of Montenegro. Also, the Ministry is responsible for managing the Treasury general ledger, budget accounting system and financial control. Vukovic has significant experience in public finance, bank assets and liabilities, financial market and treasury operations. Prior to his current position, Vukovic was valuable member of NLB bank team for many years and was appointed as Director General of the State Treasury Directorate of the Ministry of Finance and Social Welfare from October 2021 to October 2022. He is also a certified state auditor, court expert of the economic and financial profession, investment advisor and project manager, and has attended numerous trainings and professional seminars in the country and abroad. Currently he is on Postgraduate studies in economics at the University of Montenegro.



ARMAN VATYAN

PULSAR Program Manager and Governance Focal Point for Central Asia, World Bank

Arman Vatyán, a UK and Canadian chartered accountant, is PULSAR Program Manager and a World Bank Governance Global Practice Focal Point overseeing the implementation of the World Bank's Governance activities in Central Asia including the financial management work program. He has more than 20 years of experience in leading critical financial management initiatives and reforms, including in public sector and corporate accounting and financial reporting, public internal and external audit, financial management information system (FMIS) and public internal control in 24 countries in the Europe and Central Asia, Latin America and Middle East and North Africa regions. He also leads the PEMPAL Internal Audit Community of Practice of 23 countries (since 2008) and other successful regional PFM programs. Prior joining the World Bank he worked at KPMG providing corporate governance,

strategic planning, MIS, restructuring, acquisition, and privatization advice to governments and large public interest entities. He has around 20 years teaching experience at ACCA courses and as visiting lecturer at universities, regional and MBA programs.



GARIK SERGEYAN

Senior Financial Management Specialist, PULSAR FinCoP Co-Team Leader, World Bank

Garik Sergeyan is a Senior Financial Management Specialist at the World Bank CFRR and Team Leader for STAREP. He has over 20 years of work experience in financial management in different industries, including 16 years at the World Bank. Previously he worked in the role of a Financial Management Coordinator for Central Asia, covering the financial management aspects of World Bank projects in Kazakhstan, Kyrgyz Republic, Tajikistan, and Uzbekistan. He also worked as World Bank Country Financial Management Specialist for Armenia and Georgia. He has about six years of teaching experience of professional accounting courses (performance management and financial management) and work experience including with NGOs, SMEs, local government, and a large industrial company. He is an ACCA fellow and has an MBA degree.



JOSE SIMON REZK

Senior Financial Management Specialist, PULSAR EduCoP Task Team Leader, World Bank

Mr. José Rezk holds a master's degree in Strategic Management and Technology and university degrees in Business Administration and Accounting. He has also earned an Executive Certificate in Public Policy from the Kennedy School of Government at Harvard University. He holds several international certifications in accounting and auditing, including Certified Internal Auditor (IIA), Certified Information Systems Auditor (ISACA) and Certified Fraud Examiner (ACFE). José has over 20 years of work experience in Financial Management and Auditing, including 15 years at the World Bank. In his more recent role as Financial Management Coordinator for Central America, he oversaw the PFM and fiduciary aspects of the project portfolios for Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua and Panama. Previously, he served as Financial Management Specialist for several countries in Latin America and he was based both in Argentina and Honduras Country Offices. He has led several

PFM studies including national and sub-national PEAs, and more recently he led the organization of regional knowledge and learning conferences as CReCER and Cuentas Claras. He supported the engagement with the Latin-American Network of Government Accountant Generals (FOCAL) focused on strengthening Public Sector Accounting. His pre-Bank experience includes working for the private sector (IT industry) as well as for the public sector in Argentina. He currently works in the Centre for Financial Reporting Reform (CFRR) in Vienna on Public Sector Accounting and Corporate Finance Reporting related work. He is the TTL of the PULSAR EduCoP.



DAG DETTER

Founder and Managing Partner, Detter & Co

Dag Detter is specialized on unlocking public wealth, working as an advisor to local and national governments around the world, as well as investors and international financial institutions such as the IMF and the World Bank. As President of Stattum, the Swedish government holding company, and a Director at the Swedish Ministry of Industry, he led the comprehensive restructuring of the government portfolio. He has worked as an investment banker and an advisor in Asia and Europe and served as Non-Executive Director on a range of boards of private and public companies. Dag Detter is the co-author of *The Public Wealth of Nations* - selected as *The Economist* and *Financial Time's* best books of the year - as well as *The Public Wealth of Cities*. His educational background is in Sinology and Business Administration.



FABIENNE MROZKA

Senior Public Sector Specialist, World Bank

Fabienne Mroczka is a Senior Public Sector Specialist based in DC. She has worked in the West and Central Africa and the Latin America regions of the World Bank. She is currently the co-chair of the Public Investment and Public Asset Management community of practice of the World Bank. She works on a range of issues related to Governance and Public Financial Management, particularly in public finance, public investment management, public asset management, capacity building of public institutions and oversight institutions. She has more than 20 years of experience in both the private and public sector, with more than 15 years at the World Bank. While at the Bank, she has worked on Development Policy Lending/Operation (DPL/O), Investment Project financing (IPF) and Program-for-Results financing (PforR). As far as analytical products, she has experience leading and providing

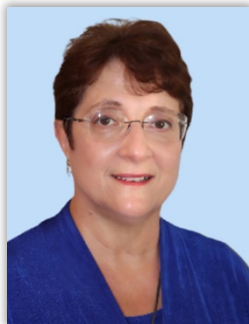
input to SCD, CPF, PER, PIMDA, PEFA and various other A&A products. Prior to join the Bank, she worked at PricewaterhouseCoopers providing consulting services in financial management mainly for public administrations. Fabienne holds a master's degree in business administration from George Washington University in Washington, DC.



ROSS SMITH

Program and Technical Director, IPSASB

Ross leads the IPSASB staff team in their work to develop International Public Sector Accounting Standards (IPSAS). Since joining the IPSASB staff in 2013 Ross has led the development and implementation of the IPSASB's governance activities, and the establishment of the IPSASB Consultative Advisory Group. Ross also oversaw the IPSASB's projects related to financial instruments accounting and the development of the IPSASB Strategy and Work Plan 2019-2023. Prior to joining the IPSASB, Ross worked for several years for a big-4 accounting firm in Canada and Japan. Ross focused on complex accounting and audit assignments related to public utilities, industrial companies, and financial institutions. Ross is a Canadian Chartered Professional Accountant.



SAGÉ DE CLERCK

Senior Economist, Fiscal Affairs Department, International Monetary Fund

Sagé has been at the IMF since 2004 and is currently a senior economist in the Public Financial Management Division, after spending twelve years in the Statistics Department. Prior to joining the Fund, Sagé has worked at the South African Reserve Bank in the Government Finance Statistics Division, compiling GFS, doing fiscal analysis to inform policy decisions, and collaborating with National Treasury in fiscal reporting reforms. She has been involved in several projects to improve accounting and fiscal reporting, as well as GFS for various countries throughout the world. She largely contributed to collaborative work to harmonize accounting and statistical guidelines for the public sector. She also conducted several GFS and public sector debt statistics courses and seminars, as well as partnering with individual economists in the IMF to assist with their fiscal files. She is the primary drafter and editor of Government Finance Statistics Manual, 2014 and she is an IMF observer and contributor to the work of the International Public Sector Accounting Standards Board. She holds an Honors degree in Economics and a Diploma in Higher Education from the North-West University in

South Africa, as well as a Diploma in Mathematical Modeling of Derivative Instruments from the University of South Africa. She also completed a course in Financial Programming at the Kennedy School of Government at Harvard.



THOMAS MÜLLER-MARQUÉS BERGER

Partner, MMB Consult

Thomas Mueller-Marqués Berger is was Audit Partner and Global Leader for International Public Sector Accounting for Ernst & Young until December 2023. In January 2024, he founded a consultancy practice, focusing on Public Finance Management and Public Sector Accounting/IPSAS. Mr. Mueller-Marqués Berger was a member of IPSASB, and until June 2023 he was chair of its Consultative Advisory Group since 2016. For 10 years, he was the Chair of Public Sector Group of Accountancy Europe and since 2013 represents it at the EPSAS Project of the European Commission. He served as a Member of Task Force “Audit Methodology” of European Court of Auditors. Furthermore, he is a member of the European Commission Accounting Advisory Council. Thomas is a member of the Public Sector Committee and Chair of the IPSAS/EPSAS Working Group within the Institute of Public Auditors in Germany. In 2016 he was awarded “Honorary Membership” by the UK Chartered Institute of Public Finance & Accountancy.



DMITRI GOURFINKEL

Senior Financial Management Specialist, PULSAR FinCoP Team Leader, World Bank

Dmitri Gourfinkel is a Senior Governance Specialist at the World Bank’s Governance Global Practice and has 20 years of professional experience in public financial management and fiduciary compliance in a number of countries. Before joining the Bank in 2007, he held several posts in both national and sub-national governments in Mexico, including Adviser to the Minister of Finance, Chief Adviser to the Deputy Treasurer of the Federation, and Chief Adviser to the Auditor General of Mexico City. Dmitri is a Certified Public Accountant by Mexican Institute of Charter Accountants and holds a master’s degree in Public Administration from the Maxwell School of Citizenship and Public Affairs at Syracuse University. Dmitri is the Task Team Leader of the PULSAR Community of Practice on Financial Reporting.



HANA ZORIČIĆ

Deputy Chief, State Treasury, Ministry of Finance, Croatia

Hana Zoricic has been working at the Ministry of Finance of the Republic of Croatia for 14 years. The Ministry of Finance was her first employer right after graduating from the Faculty of Business and Economics in Zagreb. She continued her education while working at the Ministry and completed International MBA Program. She worked in various departments of the Ministry of Finance and was implementing variety of projects including: development of program based budgeting and performance based budgeting, development of the strategic planning system at the national level together with the key performance indicators for the budgetary users at state and local level, and the most complex: development of the methodology for conducting spending review exercise together with its practical implementation. Currently Hana Zoricic is Head of Department in the Sector for State Accounting and Non-Profit Organizations Accounting dealing with development of the state accounting system and financial reporting to respond to requirement of Eurostat and other EU institutions.



SUNG-JIN PARK

Executive Director, Government Accounting and Finance Statistics Center, Korea Institute of Public Finance (KIPF)

Dr. Sung-Jin Park is an Executive Director at the Government Accounting and Finance Statistics Center (GAFSC) of the Korea Institute of Public Finance in Korea (KIPF). Since being founded in 2010 to support the successful implementation of accrual accounting in the central government of Korea, GAFSC has been engaged with various tasks on government financial reporting and management such as the enactment and amendment of the accounting standards for government entities and the nonprofit sector, fundamental and application research on the use of accrual accounting information of the public sector, a compilation of comprehensive fiscal statistics, and global outreach through international organizations including IPSASB and OECD. Before joining the KIPF, Dr. Park was an associate professor in accounting at Indiana University South Bend in the U.S. and served as a tax accountant for BGBC Partners, LLP. He is a Certified Public Accountant and a member of the American Accounting Association, Korean Accounting Association, and Korean Association of Government Accounting. His research interests include public expenditure management reform, climate-related sustainability reporting in the public sector, the role of accounting and tax information in capital markets, and the provision of audit services in the public and private sectors.



FRANS VAN SCHAIK

Professor of Accounting, University of Amsterdam

Professor Frans van Schaik is an advisor in IPSAS implementation to national governments and international public sector organizations, and an author and speaker about IPSAS. He is a full Professor of Accounting at the University of Amsterdam (part-time) and a guest lecturer at Cambridge University. He has been a member of IPSASB and IPSASB's Consultative Advisory Group (CAG). Frans van Schaik has served as Deloitte's Global Leader Public Sector Accounting and Auditing. He holds the Registeraccountant-degree (Certified Public Accountant) and a Ph.D. degree from Delft University of Technology. He is also an author of over 100 articles in accounting, decision support, and auditing, including Reconciliation of Budgeting and Accounting in Public Money & Management journal.



MANJ KALAR

IPSAS expert

Manj Kalar, principal consultant is an independent public sector finance professional accountant with over 25 years' experience gained across the public and the private sector. Manj has worked across several large UK central government departments on the implementation of accrual accounting, including both government income (taxes) and expenditure. She led the sub consolidation of Whole of Government Accounts (WGA) working closely with HM Treasury to develop processes for local government. She then worked as the central government and financial management technical manager at the Chartered Institute of Public Finance & Accountancy (CIPFA) and was global head of Public Sector at the Association of Chartered Certified Accountants (ACCA). She started her career as a VAT inspector in HM Revenue & Customs. Manj is a professional accountant, FCCA, CPFA and PRINCE 2 practitioner. In addition, we have a range of experts from Legal, IT, business transformation and operations and data analytics to complement our support to meet our client's need.



DRAGAN DARMANOVIĆ

Director General of the State Treasury Directorate, Ministry of Finance, Montenegro

Dragan Darmanović is a Director General of the State Treasury Directorate and has experience working in the Ministry of finance, banking sector and in legal consulting. Prior to his current position he was involved in areas related to Public Debt, Cash Management and International Cooperation and financial management of IPA funds. He was a member of Government Group for EU negotiation for Internal Market and Competition and Financial services. Also he was alternate Governor of Montenegro in the European Bank for Reconstructions and Development (EBRD) and representative of Montenegro in the Administrative Council of the Council of European Development Bank (CEB) and a member of Government delegation for ECFIN Committee meetings.



MARIJA ULJAREVIĆ

Head of Division for Budget Accounting and Reporting, Ministry of Finance, Montenegro

Marija Uljarević holds CIPFA International Certificate in Public Sector Internal Auditing and CIPFA International Certificate in Public Sector Accounting. Marija also holds ACCA certificate for IPSAS standards. She has more than 17 years of experience in public finance and accounting. Marija is a lecturer at training courses for internal auditors and accountants in public sector and holds a master's degree in Finance and Banking from University of Montenegro. She was a member of the Executive Committee of PEMPAL Treasury Community of Practice. She participated in drafting a large number of regulations in the field of public finance, and in preparation and implementation of the Montenegrin Public Finance Management Program. She is a member of the Government EU negotiating working groups related to Economic and Monetary Union and Financial and Budgetary Provisions.



ANDREAS BERGMANN

Professor of Public Finance and Director, Public Sector, ZHAW School of Management and Law, Switzerland; former Chair of IPSASB

Andreas Bergmann is a Full Professor of Public Finance and Director Public Sector at the Zurich University of Applied Sciences, School of Management and Law since 2002. He was Chair of the International Public Sector Accounting Standards Board (IPSASB) from 2010 until 2015, after serving the board as a public member since 2006. He is a member of the Swiss Accounting Standard Setter for the Public Sector (SRS-CSPCP) since 2009, and a member of the European Commission Accounting Advisory Group since 2010, both ongoing. In 2010, Mr. Bergmann was a Visiting Professor at Victoria University in Wellington, New Zealand. He is a scientific advisor on PFM reforms in Switzerland, Europe, Central Asia, Latin America, South East Asia, and to various international organizations. From 2003 to 2009, he was the Scientific Advisor for the public sector accounting reforms at the federal and state level in Switzerland. He was also a member and later Chair of the advisory committee for GFSM2001/ESA95 implementation in Switzerland. In 1999, he joined Zurich University of Applied Sciences as a Senior Lecturer and became a Full Professor in 2002. Mr. Bergmann started his career as a business consultant before joining the Ministry of Education of the State of Zurich as a Project Manager for NPM Reforms/Head of Controlling. He holds a diploma from Lancaster University, and a master's degree and a Ph.D. from St. Gallen University.



KARMA TENZIN

Senior Manager, Professional and Relevant SAIs Department, INTOSAI Development Initiative (IDI)

Karma is a Senior Manager in the Professional and Relevant SAIs department of the INTOSAI Development Initiative (IDI). In this role, he is dedicated to promoting and supporting Supreme Audit Institutions (SAIs) in implementing sustainable, high-quality, and high-impact financial audit practices, as well as enhancing the system of audit quality management. Additionally, Karma oversees IDI's collaboration with the Asian Organisation of Supreme Audit Institutions (ASOSAI) and the ASEAN Supreme Audit Institutions (ASEANSAI). Prior to his tenure at IDI, Karma spent 13 years at the SAI of Bhutan as Financial Auditor and Audit Engagement Supervisor. During his time there, he played a crucial role as a member of the Accounting and Auditing Standards Board of Bhutan (AASBB), contributing to the adoption of International Financial Reporting Standards (IFRS) and International Standards on Auditing (ISAs). He also served as the Chairman of the Technical Working Committee of the AASBB.

Karma is a Fellow of the Association of Chartered Certified Accountants (FCCA) from the United Kingdom.



KATARÍNA KASZASOVÁ

Member, European Court of Auditors

Katarína Kaszasová is the Slovak Member of the European Court of Auditors, where she is a member of the audit chamber responsible for Financing and administering the Union, and also a member of the Internal Audit Committee. She has over 25 years of expertise in EU and global professional accounting and auditing standards, and in leading complex public finance projects. Her career includes roles as an auditor in the private sector, and as a Director General at the Ministry of Finance in Slovakia. Katarína also served on the Board of Directors at the European Investment Bank (EIB) and chaired the audit board at the European Stability Mechanism (ESM). Prior to her nomination, she was the managing director of Slovakia's Auditing Oversight Authority. Katarína is a member of the Slovak Chamber of Auditors, the Association of Chartered Certified Accountants and of the Institute Internal Auditors.



RODNEY BETORINA

Audit Manager, Central Government Audit Service, The Netherlands

Mr. Betorina is an Audit Manager for the Central Government Audit Service of The Netherlands, and he has over 25 years of professional experience in Public Internal Financial Control: Financial Auditing, Performance Auditing, Financial Management and Control and supporting Central Harmonization Units in implementing Public Finance Management/Public Internal Financial Control. At the moment, he is seconded as Resident Twinning Advisor of the Twinning Project “Strengthening Budget Planning, Execution and Internal Control Functions” in the Republic of North Macedonia and previously he also worked as a Senior Policy Advisor for the Budget Affairs Directorate of the Ministry of Finance and as an Internal Auditor of the Ministry of Justice. Rodney has been working as a Short-term Expert for the Dutch Academy for Finance and Economics in many EU Candidate Member State and Neighborhood Counties since 2008. He is a Certified Financial Auditor and a Member of the Institute of Internal Auditors (IIA).



MINAS TRUBLJANIN

Director General of Directorate for Central Harmonization and Development of Internal Controls, Ministry of Finance, Montenegro

Since January 2023, Minas manages, coordinates, organizes and supervises the work of Directorate which includes five organizational units: Harmonization and Development of Governance and Internal Controls, Harmonization and Development of Internal Audit, Accounting, Public Audit Oversight and Assessment, Monitoring and Reporting on fiscal risks of SOE's. Mr. Trubljanin is also Chairman of the Audit Council whose main objective is monitoring and improving auditing practice in Montenegro and Chief of the negotiation working group for Chapter 32 – Financial Control. Prior to joining the Ministry of Finance of Montenegro, Mr. Trubljanin worked seven years as authorized auditor in Audit Authority of Montenegro and four years as internal auditor of Ministry of Finance of Montenegro and State Property Administration. Mr. Trubljanin is also certified internal auditor and has certificate of state auditor.



MICHELLE CARDWELL

Accountancy Education Principal, IFAC

Michelle joined IFAC at the start of 2024, focusing on accountancy education, thought leadership, and international standards. In this role, she is part of the team responsible for IFAC's International Education Standards, and works with the International Panel on Accountancy Education on revisions and supporting guidance. Michelle also supports IFAC's work to promote the development, adoption, and implementation of high-quality international standards. Michelle began her career at Deloitte, where she spent over eight years in their risk advisory practice, specializing in providing financial reporting and financial management advice on a range of complex central government and transport projects. After leaving Deloitte, Michelle spent time at the Institute of Chartered Accountants of England and Wales (ICAEW), as well as the UK Financial Reporting Council's Lab. In both roles, she was responsible for developing guidance, thought leadership, and policy pieces on a range of financial reporting, assurance, and sustainability topics. Michelle is a chartered accountant (ICAEW). She holds a MSc in Public Policy and Administration from the London School of Economics, and a BS in Political Science and a BA in American Studies, both from Arizona State University.



ADRIANA FLORINA POPA

Associate Professor, Bucharest University of Economic Studies, and Member of International Panel on Accountancy Education, IFAC

Dr. Adriana Florina Popa joined the IFAC International Panel on Accountancy Education in September 2019, nominated by the Body of Expert and Licensed Accountants of Romania (CECCAR). Dr. Popa is an Associate Professor at Bucharest University of Economic Studies with 20 years of academic and practical experience and research interests in Accounting and Taxation. She is also Coordinator of the National Institute for Initial and Continuing Professional Training (CECCAR). Dr. Popa is currently a member in the plenary of the Romanian Economic and Social Council, an advisory body of the Government and the Parliament and in the VAT Expert Group within DG TAXUD - European Commission She has master degrees in Fiscal Law, Audit and Accounting Management, Research and Teacher Education for Business and Economics and also a diploma of pedagogical training courses in pedagogy, education psychology, didactic management, design and management of educational programs. Dr. Popa is a member of the Body of Expert and Licensed Accountants and of the Romanian Chamber of Fiscal Consultants. Her publishing activity materialized in many books and articles on financial accounting, audit and taxation.



NATALIA KONOVALENKO

Extended Term Consultant, CFRR, World Bank

Natalia Konovalenko joined the World Bank as a STAREP Local Facilitator for Ukraine and Belarus and Financial Management Consultant in 2013. Ms. Konovalenko has been actively involved in accounting and audit reform and the development of accounting education in a number of countries, including Ukraine, Belarus, Georgia, and Tajikistan. She has also been involved in regional CFRR activities in the area of private and public sector accounting and audit strengthening as part of STAREP and PULSAR regional programs. Ms. Konovalenko has more than 25 years of experience in capital market development and financial services market reform in Ukraine, and more than 15 years of experience in bringing international good practice and promoting international standards in different areas of the financial sector.



ANA LALEVIĆ FILIPOVIĆ

Professor in the field of Accounting at the Faculty of Economics, University of Montenegro

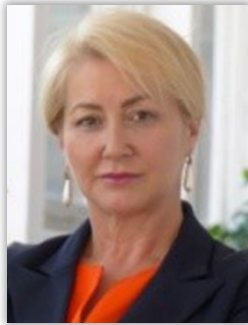
Ana Lalević Filipović, PhD, is a full professor in the field of Accounting at the Faculty of Economics, University of Montenegro. So far, during her career, she has published a significant number of references: one monograph, several university textbooks, textbooks' for vocational high school and dozens of articles published in renowned international databases and domestic magazines. She participated in numerous symposiums, congresses and conferences, Pulsar programs, trainings, as well as in the development of a large number of market projects. She performed important functions, like: Dean and Vice Dean of the Faculty of Economics, President of the National Council for Education, Member of the Qualifications Council, Vice President of the Ethics Committee, Member or Chairman of the Board of Directors, the Audit Committee, etc. She is currently involved in a large number of activities, among which we highlight the role of: coordinator of the CROSS-REIS (HORIZON) project (Montenegro), lecturer at the program for the education of public sector accountants, training in the field of non-financial reporting, as well as a member of the Audit Committee, Audit Council etc.



JELENA MISITA

Chair, IFAC PAO Development & Advisory Group, Member of Board of the Union of Accountants, Auditors and Financial Workers of Federation, Bosnia and Herzegovina

Ms. Jelena Misita is Chair of the IFAC PAO Development & Advisory Group, having been a member since January 2018 nominated by the Union of Accountants, Auditors and Financial Workers of Federation of Bosnia and Herzegovina (UAAFVFBH). Ms. Misita is a member of the Board of the UAAFVFBH and also serves on various profession-focused boards, committees and represents her country in international organizations. In March 2020, she became a member of the state-level Accounting and Auditing Commission of Bosnia and Herzegovina that is involved in regulation of the accountancy profession, including education matters. Ms. Misita has vast experience in PAO development and strengthening the accountancy profession in jurisdictions that require both strategic and practical assistance in adoption and consistent implementation of high standards of professionalism. For over 10 years Ms. Misita has served as the CEO of Revicon, a company concerned with business consulting, research and development



MELIHA BAŠIĆ

Professor and Dean of the School of Economics and Business,
University of Sarajevo

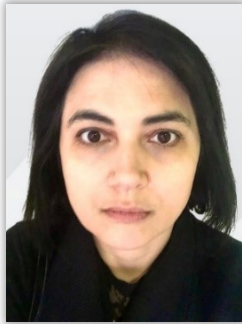
Meliha Bašić was born in 1960 in Sarajevo. Since 1994, she has been engaged at the School of Economics and Business in Sarajevo in Department of Accounting and Audit. She completed additional training in the field of accounting and auditing in the USA and the United Kingdom. Currently, as a full professor, she teaches various subjects in the fields of accounting and audit. Her area of research are: Costs and Managerial Accounting in Profit and Non-profit Sectors, Internal Accounting, Audit and control, Financial accounting, Accounting, Intangible assets. She is member of numerous professional associations in the country and abroad like AAA (American Accounting Association), Association of Accountants and Auditors of the Federation of Bosnia and Herzegovina, Institute of internal auditors in Bosnia and Herzegovina etc. She is active as President of Academic Experts Association of Internal Auditors in B&H. She is also Founder of Center for Forensic Accounting School of Economics and Business Sarajevo. She is the author of numerous scientific and professional articles, published in journals, collections of papers and professional journals. She is also author of nine books in field of accounting and auditing. Since 2016 she worked as a vice dean for finance at School of Economics and Business Sarajevo. In this year she is appointed to the position of dean of School of Economics and Business Sarajevo for the next 4 years.



PETER C. LORSON

Professor and Executive Director of the Accounting and Audit Center of
the Rostock University, Project Leader for DiEPSAM

Peter C. Lorson is a Full Professor holding the Chair of Financial Accounting, Auditing and Management Control and Executive Director of the Center for Accounting and Auditing at the University of Rostock, Germany. He was leader of the EU-funded Erasmus+ project DiEPSAM and is now heading the EU-funded Interreg Baltic Sea project 'EmPaci'. Currently, his preferred research fields are the comparison and convergence of private and public sector Financial and Non-Financial (Sustainability or Integrated) Accounting/Reporting as well participatory budgeting approaches.



LELA PATARAIA

Deputy Head of Reporting and Methodology Department, Treasury Service, Ministry of Finance of Georgia

Lela Pataraiia joined the Treasury Service, Ministry of Finance of Georgia in 2005, as a specialist when the Treasury was given the mandate to lead public sector accounting reform in Georgia and a new division was established for these purposes. From that time, she has been working on the public sector accounting & reporting reform agenda. In May 2008, she was appointed as a Head of the Accounting Methodology Division under the Accounting and Reporting Department. Since 2009, she is the Deputy Head of Reporting and Methodology Department. She has over 15 years of experience in public financial management, in particular, in accounting, and reporting in the public sector. She has also led and contributed to several projects under public sector accounting and reporting reform, such as translation and publication IPSASs into Georgian language, training and capacity building programs for public sector accountants, etc. She has been actively working with various donors to improve the institutional capacity and legal framework of public sector accounting and reporting in Georgia. Furthermore, she participates in various working groups related to the public financial management reform issues. She also has more than 15 years of teaching experience in the field of accounting and reporting in different institutions. She is a graduate of the Tbilisi State University with a master's degree in Accounting, Reporting and Analysis. She also holds MPA degree in Public Policy from the Georgian Institute of Public Affairs (GIPA).



IVAN KRSUL

Partner, Artexacta

Ivan Krsul is an IT consultant for the World Bank. Ivan Krsul has extensive experience in computer science, software engineering, and consulting. He holds a Ph.D. and a Masters in Computer Science from Purdue University, where he focused on software vulnerability analysis and authorship analysis. Krsul has worked many years as a consultant for major organizations like the World Bank, United Nations, and Inter-American Development Bank on projects involving ICT assessments, strategic planning, automation, and AI applications such as machine learning for tax audit case selection. He founded a software consulting company called Artexacta and has held academic positions teaching computer science courses. Ivan Krsul's research has resulted in several publications, technical reports and patents. His broad expertise spans security, distributed systems, software development processes, Artificial Intelligence, and applying cutting-edge technologies to solve complex

real-world problems, especially in the context of developing countries and government institutions, with emphasis on tax and customs administrations.

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